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June 18, 2008

080073 - TMARGARET A. MENDUNI 080074-TX

Fiscal Services Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

RE:

FDN Communications (TX926) CLEC Regulatory Assessment Fee Return FDN Communications (TK146) IXC Regulatory Assessment Fee Return January – June, 2008

Dear Sir or Madam:

Please be advised that the above-referenced companies ceased doing business effective December 31, 2008, and have requested cancellation of their certificates. See Docket No. 080074-TX (Request for cancellation of CLEC Certificate No. 5715 by FDN, LLC d/b/a FDN Communications, effective December 31, 2007) and Docket No. 0800730-TI and 080073-TP (Acknowledgment of cancellation of IXC Registration No. TK146 by FDN, LLC d/b/a FDN Communications, effective December 31, 2007).

Both companies filed their final Amended Actual returns for the second half of 2007 by letter dated May 29, 2008. Neither company has any revenue for 2008, and no minimum fee is due because each company's certificate cancellation will be effective December 31, 2007.

Thank you for your assistance in this regard. Please feel free to call me if you have any questions or concerns.

Marsha E. Pula

Marsha E. Rule

cc: Mr. David Brown

DOCUMENT NUMBER - DATE

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